



Form LOA Loan-Out Affidavit/Allocation

2015

Massachusetts
Department of
Revenue

Production company is required to complete and submit a separate loan-out affidavit for every personal service or loan-out company included on the film credit application. Failure by production company to fully complete and submit a fully signed loan-out affidavit for a personal service or loan-out company will result in disallowance of the credit claimed in relation to such personal service or loan-out company. To be valid and accepted, this form must be signed by an authorized representative from the loan-out company, the actor/performer and the production company.

General Information

Production company name	Federal Identification number		
Mailing address	City/Town	State	Zip
Name of production	Massachusetts production start date	Massachusetts production end date	

Personal Service/Loan-Out Company Information

Company name	Federal Identification number		
Business address	City/Town	State	Zip
Mailing address (if different)	City/Town	State	Zip
Name of authorized representative	Title	Telephone	E-mail
Massachusetts start date	Massachusetts end date		

Is company registered with Massachusetts Secretary of State to do business in Massachusetts? ☐ Yes ☐ No

Is company registered with Massachusetts Department of Revenue to file and pay taxes? ☐ Yes ☐ No

If the answer to either of these is No, the company will be required to register with the Massachusetts Secretary of State and Department of Revenue.

I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.

Signature	Title	Name	Date
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Individual or a Representative
of Loan Out signs

Actor/Performer Information. Attach additional sheets if more than one actor/performer is provided by this loan-out.

Name of actor/performer providing loan-out services	Social Security number		
Residential address	City/Town	State	Zip
Mailing address (if different)	City/Town	State	Zip
Massachusetts start date	Massachusetts end date		

Is actor/performer registered with Massachusetts Department of Revenue to file and pay taxes? ☐ Yes ☐ No

If No, the actor/performer will be required to register with the Massachusetts Department of Revenue and file a personal income tax return.

I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete. I also understand and agree to comply with the Motion Picture Production Company Withholding Regulation 830 CMR 62B.2.3 Sec. 5(b).

Signature	Name	Date
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Register with DOR
<https://wfb.dor.state.ma.us/webfile/business/public/webforms/login/login.aspx>

Individual signs unless Individual
has a Power of Attorney attached.
If Power of Attorney attached, they
can sign on their behalf

Be sure to complete page 2.

Register with the Secretary of State-
LLC: <http://www.sec.state.ma.us/cor/corpweb/corfilc/filcinf.htm>
Corporation: <http://www.sec.state.ma.us/cor/corpweb/corfor/forinf.htm>

Register with the Department of Revenue (DOR)-
<https://wfb.dor.state.ma.us/webfile/business/public/webforms/login/login.aspx>

NOTE: This section is for the
Production Company

Payments to Loan-Out Company

- 1 Total amount paid by production company to personal service/loan-out company for overall production..... 1
- 2 Total amount paid by production company to personal service/loan-out company for qualifying Massachusetts payroll/
production credit..... 2
- 3 Do all payments on line 2 by production company to this loan-out constitute Massachusetts source income relating to services for this production?
☐ Yes ☐ No
- 4 Is the company registered for Massachusetts motion picture performer withholding tax? ☐ Yes ☐ No
- 5 Total amount of Massachusetts withholding tax remitted to Massachusetts relating to this loan-out company..... 5
- 6 Dates the personal service/loan-out company performed service on this production in Massachusetts
Start date: _____ End date: _____
- 7 Date(s) withholding payment remitted to Massachusetts Department of Revenue

These are pre-tax gross amounts

<https://wfb.dor.state.ma.us/webfile/business/public/webforms/login/login.aspx>

I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.

Signature	Title	Name	Date

Representative of the
Production Company signs

Mail to: Massachusetts Department of Revenue, Audit Division, 200 Arlington Street, Room 4300, Chelsea, MA 02150, attn.: Film Credit Unit.